

EXHIBIT "A"

Date: 02/23/2009

Matter - Securities Investor Protection Corporation [Note Listing]

Date Created	Description/Subject	Type Description
02/13/2009 10:58:01 AM	Phone Call - William Gogel	Phone Call Note
02/10/2009 5:06:09 PM	Phone Call - Chris Hutton	Phone Call Note
02/10/2009 4:34:02 PM	Phone Call - William Gogel	Phone Call Note
02/10/2009 9:34:20 AM	Phone call with Elyssa Kates	Phone Call Note
02/09/2009 4:33:20 PM	Phone Call - Chris Hutton	Phone Call Note
02/09/2009 4:31:52 PM	Phone Call - Elyssa Kates	Phone Call Note
02/06/2009 4:11:27 PM	Phone Call - to Elyssa Kates	Phone Call Note
01/23/2009 3:05:06 PM	Vehicle	Default Note Type

Note - Phone Call - to Elyssa Kates

Phone Call - to Elyssa Kates

Type: **Phone Call Note**

Primary Matter:

Matter No.:

Author/User: **Cano, Pilar A, Esq.**

Other:

Left message with Ms. Kates' assistant, Brenda, informing her that I was following up with a voice mail message and email message sent to Martin Mooney regarding our *Motions from Stay*. *[It appears that counsel for the Trustee does not see the need for such a motion.]* I asked that Ms. Kates return my call.

Note - Phone Call - Elyssa Kates

Phone Call - Elyssa Kates

Type: **Phone Call Note**

Primary Matter:

Matter No.:

Author/User: **Cano, Pilar A, Esq.**

Other:

Returned phone call from Ms. Kates. She called in response to my phone message left on Friday, February 6, 2009.

Note - Phone call with Elyssa Kates

Phone call with Elyssa Kates

Type: **Phone Call Note**

Primary Matter:

Matter No.:

Author/User: **Cano, Pilar A, Esq.**

Other:

Phone call with Elyssa Kates regarding our three MFRS that are pending in Madoff matter. Her position is that our motions are now unnecessary and moot due to the court issuing its order on February 4, 2009. I informed her that my client, with regard to one account, wanted to pursue redemption of the lease with the guarantor, Mr. Kugel. She said it was her position that Mr. Kugel is not part of the proceeding and therefore not subject to the bankruptcy protection. She further added that whatever agreement our client decided to enter into with Mr. Kugel was a business decision that had no bearing on the proceeding.

I asked her if she would entertain reviewing and possibly signing off on a consent order on the MFRS on the account with the guarantor and she said that I could send something for her review.

Will discuss phone call with MAM.

EXHIBIT "B"

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February 20, 2009

VIA FACSIMILE 212-589-4201
AND FIRST CLASS MAIL

Elyssa S. Kates, Esq.
Baker & Hostetler, LLP
45 Rockefeller Plaza
New York, NY 10111

Re: Securities Investor Protection Corporation
Case No. 08-01789-BRL
Our File No. B-DCFJAX.09.00541

Dear Ms. Kates:

This letter is in response to your faxed letter dated February 13, 2009, as well as your voice mail message left for me on February 16, 2009.

I have relayed the Trustee's position of refusing to sign off on our proposed Stipulation and Orders to my client. As I stated in previous conversations, our Motions for Relief for Automatic Stay were filed in the above-referenced matter because we do not interpret the Order signed by Judge Lifland on February 4, 2009 granting your Motion to Reject the Executory Contracts on *Nunc Pro Tunc* basis as equaling or granting relief from the automatic stay. Given the unusual nature of this case, as well as the Order Extending the Stay Against All Creditors signed by Judge Lifland on January 5, 2009, we are requesting the Court grant us relief from the automatic stay.

It was my hope and intention that this matter could be settled prior to the hearing scheduled for February 24, 2009 through our proposed Orders and Stipulation. That way neither party would have to appear in court and incur additional fees and time. If after reviewing this letter with the Trustee, his position remains unchanged then our client has requested that we

February 19, 2009
Page 2

move forward with our motions.

If you would like to discuss this matter further, I can be reached at the number above.

Very truly yours,

DEILY, MOONEY & GLASTETTER, LLP



Pilar A Cano

PAC/tav

B Pg 9 of 10

*** TX REPORT ***

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FACSIMILE COVER SHEETNUMBER OF PAGES (INCLUDING COVER SHEET) Three (3)

IF PROBLEMS ARISE WITH RECEIPT OF THIS TRANSACTION, PLEASE CONTACT _____ AT (518) 436-0344

TO: Elyssa S. KatesFROM: Pilar A CanoFAX NO.: (212) 589-4201DATE: February 20, 2009MESSAGE RE: SIPC v. Bernard L. Madoff Investment
Securities LLC - SIPA LiquidationOUR FILE NO. B-DCFJAX.09.00541

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DATE: February 20, 2009

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